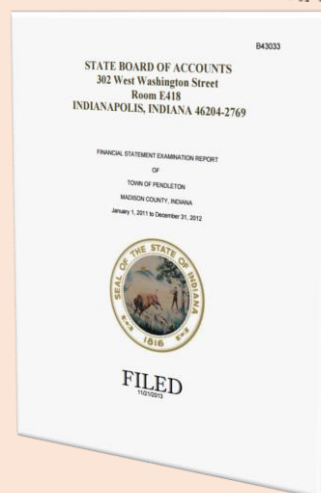


Indiana State Board of Accounts

Overview & Introduction

What is the State Board of Accounts (SBOA)

- Created by Indiana Code 5-11-1
- Audit the financial statements, records, and accounts of all state and local governmental units.
- Prepare and file 'audit reports' opining on the accuracy of the financial statements and noting any noncompliance with laws or guidelines.



SBOA Mission Statement



“We are dedicated to providing the citizens of the State of Indiana with complete confidence in the integrity and financial accountability of state and local government.”

SBOA Overview



Organized in 1909 as “Department of Inspection & Supervision of Public Offices

In 1945 – became “State Board of Accounts”

Board of SBOA



State Examiner

Paul Joyce, CPA

Deputy State Examiner

Michael Bozynski, CPA

Deputy State Examiner

Tammy White, CPA

Indiana State Board of Accounts

2019

Contact Information



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Indiana State Board of Accounts

2019

Contact Information



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Indianapolis, IN 46204

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Audit Frequency



- IC 5-11-1-25
- Not less than once every 4 years
- Risk based examination criteria
 - ✓ New official
 - ✓ Incorrect or non-filed reporting
 - ✓ Other factors determined by State Examiner
- Notify SBOA if annual audit is required

Website: in.gov/sboa



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SEOA > POLITICAL SUBDIVISIONS > CITIES

Cities

Contact Information

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Hot Topics

2019 Gateway - Annual Financial Report (AFR) Changes

Gateway collects and provides access to information about how taxes and other public dollars are budgeted and spent by Indiana's local units of government. The Annual Financial Report (AFR) is one of the reports submitted in Gateway that contains detail on the receipts and expenditures of each local government unit. We have updated several areas of the AFR due to changes in the Regulatory manual issued by the State Board of Accounts for reporting periods beginning January 1, 2019.

There will be significant changes to the data that will be uploaded to the AFR. These changes will be effective for the 2019 AFR submission due February 29th, 2020 (August 29th for Schools) for the 2019 financial activity of the unit. These changes will include the collection of additions and reductions to debt and capital assets with other changes outlined in the following schedule.

Local units should review these changes carefully as they will need to ensure they are collecting the information required for the updated AFR submission.

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